

COUNTY OF ORANGE
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT
JUNE 30, 2000
(In Thousands)

| | Governmental Fund Types | | | | Proprietary Fund Types | | Fiduciary Fund Types | Account Groups | | Total Primary Government (Memorandum Only) | O.C. Children and Families and Commission Component Unit | Total Reporting Entity (Memorandum Only) |
|---|-------------------------|-------------------|-------------------|-------------------|------------------------|-------------------|----------------------|----------------------|------------------------|--|--|--|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Trust and Agency | General Fixed Assets | General Long-Term Debt | | | |
| ASSETS AND OTHER DEBITS | | | | | | | | | | | | |
| Pooled Cash/Investments (Notes 2 and 3) | \$ 144,264 | \$ 475,430 | \$ 8,538 | \$ 250,224 | \$ 277,786 | \$ 129,709 | \$ 1,704,255 | \$ -- | \$ -- | \$ 2,990,206 | \$ 65,954 | \$ 3,056,160 |
| Pooled Cash/Investments - Closure Costs (Notes 2, 3 and 17) | -- | -- | -- | -- | 38,170 | -- | -- | -- | -- | 38,170 | -- | 38,170 |
| Cash Equivalents/Specific Investments (Notes 2 and 3) | -- | -- | -- | -- | 31,716 | -- | -- | -- | -- | 31,716 | -- | 31,716 |
| Imprest Cash Funds (Notes 3 and 14) | 1,447 | 119 | -- | -- | 49 | 55 | 100 | -- | -- | 1,770 | -- | 1,770 |
| Restricted Cash and Investments with Trustee (Note 3) | 203 | 11,718 | 478,180 | 4,305 | 38,667 | -- | 46,397 | -- | -- | 579,470 | -- | 579,470 |
| Investments (Notes 2 and 3) | -- | 2,944 | -- | 21,102 | 6,851 | -- | 1,436 | -- | -- | 32,333 | -- | 32,333 |
| Deposits In-Lieu of Cash | -- | -- | -- | -- | 36,501 | -- | 15,390 | -- | -- | 51,891 | -- | 51,891 |
| Receivables | | | | | | | | | | | | |
| Accounts | 3,571 | 4,242 | -- | 10 | 14,883 | 187 | 12,548 | -- | -- | 35,441 | -- | 35,441 |
| Taxes (Note 2) | 11,257 | 3,595 | 28,078 | -- | -- | -- | 128,706 | -- | -- | 171,636 | 7,978 | 179,614 |
| Interest/Dividends | -- | 13 | -- | 73 | 403 | -- | 39,557 | -- | -- | 40,046 | -- | 40,046 |
| Deposits | 2,674 | 1,245 | -- | 10,226 | 3 | -- | -- | -- | -- | 14,148 | -- | 14,148 |
| Notes | -- | 16,675 | -- | 1,230 | -- | -- | 7,592 | -- | -- | 25,497 | -- | 25,497 |
| Loans | 50 | 454 | -- | -- | -- | -- | -- | -- | -- | 504 | -- | 504 |
| Leases | -- | -- | 677 | -- | -- | -- | -- | -- | -- | 677 | -- | 677 |
| Allowance for Uncollectible Receivables | (292) | (83) | -- | (8) | (16) | (14) | (20) | -- | -- | (433) | -- | (433) |
| Due from Other Funds (Note 10) | 118,799 | 56,074 | 1,048 | 4,957 | 5,227 | 3,822 | 35,534 | -- | -- | 225,461 | -- | 225,461 |
| Due from Component Unit (Note 10) | 18 | -- | -- | -- | -- | -- | -- | -- | -- | 18 | -- | 18 |
| Due from Primary Government (Note 10) | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | 934 | 934 |
| Due from Other Governmental Agencies | 80,564 | 10,437 | -- | 9,075 | 1,050 | 69 | 59,447 | -- | -- | 160,642 | -- | 160,642 |
| Inventory of Materials and Supplies (Notes 2 and 14) | 472 | 398 | -- | -- | -- | 346 | -- | -- | -- | 1,216 | -- | 1,216 |
| Prepaid Costs (Note 14) | 13 | 40 | -- | -- | -- | -- | -- | -- | -- | 53 | -- | 53 |
| Land and Improvements Held for Resale (Notes 2 and 14) | -- | -- | -- | 3,266 | -- | -- | -- | -- | -- | 3,266 | -- | 3,266 |
| Land (Notes 2, 4 and 9) | -- | -- | -- | -- | 32,748 | -- | -- | 263,500 | -- | 296,248 | -- | 296,248 |
| Structures and Improvements (Notes 2, 4 and 9) | -- | -- | -- | -- | 546,183 | -- | -- | 604,970 | -- | 1,151,153 | -- | 1,151,153 |
| Accumulated Depreciation | -- | -- | -- | -- | (163,724) | -- | -- | -- | -- | (163,724) | -- | (163,724) |
| Equipment (Notes 2, 4 and 9) | -- | -- | -- | -- | 32,114 | 61,341 | -- | 205,114 | -- | 298,569 | -- | 298,569 |
| Accumulated Depreciation | -- | -- | -- | -- | (18,793) | (42,468) | -- | -- | -- | (61,261) | -- | (61,261) |
| Construction in Progress (Notes 2 and 4) | -- | -- | -- | -- | 34,793 | 597 | -- | 211,943 | -- | 247,333 | -- | 247,333 |
| Bond Issuance Costs | -- | -- | -- | -- | 2,569 | -- | -- | -- | -- | 2,569 | -- | 2,569 |
| Amount Available in Debt Service Funds | -- | -- | -- | -- | -- | -- | -- | -- | 487,648 | 487,648 | -- | 487,648 |
| Amount to be Provided for Payment of General Long-Term Debt | -- | -- | -- | -- | -- | -- | -- | -- | 1,294,523 | 1,294,523 | -- | 1,294,523 |
| Total Assets and Other Debits | <u>\$ 363,040</u> | <u>\$ 583,301</u> | <u>\$ 516,521</u> | <u>\$ 304,460</u> | <u>\$ 917,180</u> | <u>\$ 153,644</u> | <u>\$ 2,050,942</u> | <u>\$ 1,285,527</u> | <u>\$ 1,782,171</u> | <u>\$ 7,956,786</u> | <u>\$ 74,866</u> | <u>\$ 8,031,652</u> |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | |
| Accounts Payable | \$ 41,934 | \$ 14,602 | \$ -- | \$ 2,483 | \$ 14,182 | \$ 1,359 | \$ 3,057 | \$ -- | \$ -- | \$ 77,617 | \$ 170 | \$ 77,787 |
| Salaries and Employee Benefits Payable | 30,613 | 2,617 | -- | -- | 768 | 411 | 187 | -- | -- | 34,596 | -- | 34,596 |
| Interest Payable | -- | -- | -- | -- | 312 | -- | -- | -- | -- | 312 | -- | 312 |
| Deposits from Others | 950 | 28,123 | -- | 1,984 | 41,813 | -- | 30,799 | -- | -- | 103,669 | -- | 103,669 |
| Monies Held for Others | -- | 699 | -- | -- | -- | -- | 267,649 | -- | -- | 268,348 | -- | 268,348 |
| Due to Other Funds (Note 10) | 35,832 | 28,656 | 1,433 | 1,034 | 7,026 | 467 | 151,013 | -- | -- | 225,461 | -- | 225,461 |
| Due to Component Unit (Note 10) | -- | -- | -- | -- | -- | -- | 934 | -- | -- | 934 | -- | 934 |
| Due to Primary Government (Note 10) | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | 18 | 18 |
| Due to Other Governmental Agencies | 9,174 | 2,386 | 1,261 | 728 | 989 | 33 | 26,521 | -- | -- | 41,092 | -- | 41,092 |
| Unapportioned Taxes (Note 2) | -- | -- | -- | -- | -- | -- | 208,838 | -- | -- | 208,838 | -- | 208,838 |
| Insurance Claims Payable (Notes 2 and 19) | 747 | -- | -- | -- | -- | 82,819 | -- | -- | -- | 83,566 | -- | 83,566 |
| Deferred Revenue | 5,060 | 13,156 | 9,008 | -- | 1,931 | 781 | -- | -- | -- | 29,936 | -- | 29,936 |
| Landfill Site Closure/Postclosure Liability (Note 17) | -- | -- | -- | -- | 156,717 | -- | -- | -- | -- | 156,717 | -- | 156,717 |
| Bonds Payable (Note 6) | -- | -- | -- | -- | 246,614 | -- | -- | -- | -- | 1,697,291 | -- | 1,697,291 |
| Capital Lease Obligations Payable (Note 9) | -- | -- | -- | -- | -- | -- | -- | -- | 1,450,677 | 56,374 | -- | 56,374 |
| Compensated Employee Absences Payable (Note 2) | -- | -- | -- | -- | 1,932 | 671 | -- | -- | 74,342 | 76,945 | -- | 76,945 |
| Arbitrage Rebate Payable (Note 7) | -- | -- | -- | -- | 108 | -- | -- | -- | 38 | 146 | -- | 146 |
| Pool Participant Claims (Note 1) | -- | -- | -- | -- | -- | -- | -- | -- | 4,800 | 4,800 | -- | 4,800 |
| County-Administered Account Claims (Note 1) | -- | -- | -- | -- | -- | -- | -- | -- | 195,745 | 195,745 | -- | 195,745 |
| Estimated Litigation and Claims (Note 20) | -- | -- | -- | -- | -- | -- | -- | -- | 195 | 195 | -- | 195 |
| Total Liabilities | <u>124,310</u> | <u>90,239</u> | <u>11,702</u> | <u>6,229</u> | <u>472,392</u> | <u>86,541</u> | <u>688,998</u> | -- | <u>1,782,171</u> | <u>3,262,582</u> | <u>188</u> | <u>3,262,770</u> |
| Equity and Other Credits | | | | | | | | | | | | |
| Investment in General Fixed Assets | -- | -- | -- | -- | -- | -- | -- | 1,285,527 | -- | 1,285,527 | -- | 1,285,527 |
| Contributed Capital | -- | -- | -- | -- | 62,183 | 23,761 | -- | -- | -- | 85,944 | -- | 85,944 |
| Retained Earnings (Note 11) | -- | -- | -- | -- | 382,605 | 43,342 | -- | -- | -- | 425,947 | -- | 425,947 |
| Fund Balances | | | | | | | | | | | | |
| Reserved (Note 14) | 129,945 | 186,494 | 504,819 | 144,979 | -- | -- | 1,361,922 | -- | -- | 2,328,159 | 74,678 | 2,402,837 |
| Unreserved | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Undesignated | 108,785 | 306,568 | -- | 153,252 | -- | -- | 22 | -- | -- | 568,627 | -- | 568,627 |
| Total Equity and Other Credits | <u>238,730</u> | <u>493,062</u> | <u>504,819</u> | <u>298,231</u> | <u>444,788</u> | <u>67,103</u> | <u>1,361,944</u> | <u>1,285,527</u> | -- | <u>4,694,204</u> | <u>74,678</u> | <u>4,768,882</u> |
| Total Liabilities, Equity and Other Credits | <u>\$ 363,040</u> | <u>\$ 583,301</u> | <u>\$ 516,521</u> | <u>\$ 304,460</u> | <u>\$ 917,180</u> | <u>\$ 153,644</u> | <u>\$ 2,050,942</u> | <u>\$ 1,285,527</u> | <u>\$ 1,782,171</u> | <u>\$ 7,956,786</u> | <u>\$ 74,866</u> | <u>\$ 8,031,652</u> |

ASSETS AND OTHER DEBITS

| | |
|---|---------------------|
| Pooled Cash/Investments (Notes 2 and 3) | 38,170 |
| Pooled Cash/Investments - Closure Costs (Notes 2, 3 and 17) | 31,716 |
| Cash Equivalents/Specific Investments (Notes 2 and 3) | 1,770 |
| Imprest Cash Funds (Notes 3 and 14) | 579,470 |
| Restricted Cash and Investments with Trustee (Note 3) | 32,333 |
| Investments (Notes 2 and 3) | 51,891 |
| Deposits In-Lieu of Cash | |
| Receivables | |
| Accounts | 35,441 |
| Taxes (Note 2) | 179,614 |
| Interest/Dividends | 40,046 |
| Deposits | 14,148 |
| Notes | 25,497 |
| Loans | 504 |
| Leases | 677 |
| Allowance for Uncollectible Receivables | (433) |
| Due from Other Funds (Note 10) | 225,461 |
| Due from Component Unit (Note 10) | 18 |
| Due from Primary Government (Note 10) | 934 |
| Due from Other Governmental Agencies | 160,642 |
| Inventory of Materials and Supplies (Notes 2 and 14) | 1,216 |
| Prepaid Costs (Note 14) | 53 |
| Land and Improvements Held for Resale (Notes 2 and 14) | 3,266 |
| Land (Notes 2, 4 and 9) | 296,248 |
| Structures and Improvements (Notes 2, 4 and 9) | 1,151,153 |
| Accumulated Depreciation | (163,724) |
| Equipment (Notes 2, 4 and 9) | 298,569 |
| Accumulated Depreciation | (61,261) |
| Construction in Progress (Notes 2 and 4) | 247,333 |
| Bond Issuance Costs | 2,569 |
| Amount Available in Debt Service Funds | 487,648 |
| Amount to be Provided for Payment of General Long-Term Debt | 1,294,523 |
| Total Assets and Other Debits | <u>\$ 8,031,652</u> |

LIABILITIES, EQUITY AND OTHER CREDITS

| | |
|---|---------------------|
| Liabilities | |
| Accounts Payable | 77,787 |
| Salaries and Employee Benefits Payable | 34,596 |
| Interest Payable | 312 |
| Deposits from Others | 103,669 |
| Monies Held for Others | 268,348 |
| Due to Other Funds (Note 10) | 225,461 |
| Due to Component Unit (Note 10) | 934 |
| Due to Primary Government (Note 10) | 18 |
| Due to Other Governmental Agencies | 41,092 |
| Unapportioned Taxes (Note 2) | 208,838 |
| Insurance Claims Payable (Notes 2 and 19) | 83,566 |
| Deferred Revenue | 29,936 |
| Landfill Site Closure/Postclosure Liability (Note 17) | 156,717 |
| Bonds Payable (Note 6) | 1,697,291 |
| Capital Lease Obligations Payable (Note 9) | 56,374 |
| Compensated Employee Absences Payable (Note 2) | 76,945 |
| Arbitrage Rebate Payable (Note 7) | 146 |
| Pool Participant Claims (Note 1) | 4,800 |
| County-Administered Account Claims (Note 1) | 195,745 |
| Estimated Litigation and Claims (Note 20) | 195 |
| Total Liabilities | <u>3,262,770</u> |
| Equity and Other Credits | |
| Investment in General Fixed Assets | 1,285,527 |
| Contributed Capital | 85,944 |
| Retained Earnings (Note 11) | 425,947 |
| Fund Balances | |
| Reserved (Note 14) | 2,402,837 |
| Unreserved | -- |
| Undesignated | 568,627 |
| Total Equity and Other Credits | <u>4,768,882</u> |
| Total Liabilities, Equity and Other Credits | <u>\$ 8,031,652</u> |

The notes to the financial statements are an integral part of this statement.